

HE WOULD TAX CEMETERIES.

COMMISSIONER FEITNER SEES NO GOOD REASON WHY THEY SHOULD BE EXEMPT.

Property owners in the Borough of Richmond have been disturbed by preparations for opening three new cemeteries on Staten Island—two in the Woods of Arden, near Gifford's Station, and a third on the hill back of St. George. It is not fair, some of the property owners say, to have residence property depreciated in value by the opening of new cemeteries in a borough which already has too many burying grounds. The cemeteries will not only injure other property, it is declared, but the cemetery lands will be exempt from taxation.

President Feitner of the Tax Department said yesterday:

We have no power to tax cemetery property under the law and cannot prevent the opening of cemeteries. We cannot exact the tax profits of some of the cemetery corporations. We know of cemeteries which have been opened by private persons and made a source of profit by the owners, but we cannot tax the property, for then there should be some moderation on the law, so that we can tax on their profits and surplus, and I think there should be legislation to limit the number of acres of land to be used by a single cemetery corporation. An exemption from taxation was based on the theory that the cemetery corporations spent all the money they received in the sale of burial lots for taking care of the dead. We know of cemeteries which have been made large paying investments by the corporations owning them.

MODERN NOAH'S ARK COMES TO PORT.

A modern Noah's Ark came into port yesterday in the shape of the Hamburg-American Line steamer Bulgaria, from Hamburg. She carried on her tween deck, large and assorted cargo of wild animals from the Hagenbecks in Hamburg, and from the monkey to the elephant there were few of the denizens of the forest that were not represented. Three elephants, two ostriches and four camels were there, and the animal passenger also contained panthers, emus, condors, kangaroos, porcupines, armadillos, pelicans, monkeys, a swan and a yak, a bison, and an antelope. Ten boxes of these animals will go to Central Park, in accordance with the exchange recently effected by Director Smith, and the rest will go to The Bronx Park, to Chicago, Philadelphia and Cincinnati and to Ringling Brothers, and two or three private consignees. The animals were met at the pier in Hoboken by Special Agent Colvin, of the Hagenbecks, from Chicago, and George Schueger, the keeper, who accompanied the animals on their voyage, reported all well and no deaths. The animals will be shipped to their respective destinations to-day.

REAL ESTATE.

NO IMPROVEMENT IN THE MARKET BUT BROKERS CONTINUE TO EXPRESS CONFIDENCE—RUMORED SALE IN BROAD STREET.

A number of dwelling and flat houses were sold yesterday, but the day showed no marked improvement in the market. There were no items of conspicuous importance if the rumored sale of property in Broad-st. to the new Alliance Realty Company be excepted. According to report yesterday the new company has purchased the southeast corner of Broad-st. and Exchange Place, 31X78.6; the lot adjoining, No. 29 Broad-st., 31X78.6; and the L shaped parcel Nos. 31 and 33 Broad-st., and Nos. 34 and 36 Exchange Place, fronting 62 feet in the former and 46 feet in the latter and running 128 feet deep from Broad-st. and 76.62 from Exchange Place. The combined plot, with the purchase formerly made of No. 44 to 62 Exchange Place, will, it is said, be the site of a new fireproof office building for the Alliance Realty Company. Mr. Morganthau said yesterday, however, that matters had not yet reached a point where any information could be furnished.

The executor's sale of investment properties belonging to the estate of Paul G. Decker, which was scheduled at the New York Real Estate Exchange yesterday, did not take place because as the auctioneer, Richard V. Harrett, announced, the parcels had been sold privately to the heirs. In a conversation on the general condition of business, Mr. Harrett yesterday expressed the belief that the market was broadening and nearing a more satisfactory state. "The movement is not likely to be a quick one," he said, "but there is abundant evidence that things are improving. There is no good reason why it should be otherwise. I look for the market to broaden out from now on, and brokers generally, I believe, hold similar views."

THE RECORD OF SALES.

A. Kight has sold the second of his pair of five story dwelling houses, which he built recently at Nos. 41 and 43 West Seventy-second-st., each on a lot 25x100. Mr. Kight bought the plot last year from Cyrus Clark, who had taken it in trade from Mrs. Alfred Corning Clark for the site of her Riverside Drive house. The buyer is a Mr. Birch.

Daniel E. Seybel has bought from the Delaney estate, through Horace S. Ely & Co., the plot, 12x100, on the north side of Sixty-seventh-st., 150 feet east of Columbus-ave., now occupied by a lumber yard. Mr. Seybel has also bought from the New-York Improvement Company through Hall J. How-

ever.

RECORDED MORTGAGES.

Fox, Walter, to Jacob D. Butler, St. Nicholas-ave., s. w. 14th-st., 4 months.
Mahon, Joseph H., executor and trustee, to F. J. Morrissey, 100-11th-st., 150 ft. from Morrissey's, also Washington-ave., s. e. corner Tremont-ave., formerly Morrissey's, 1 year.

Morganthau, John, to the First Industrial Savings Institution, 27th-st., n. e. 10th-st. of 11th-ave., 100-11th-st., 1 year.

Bachman, Louis M. Ankum, 200-21st-st., 11th-st., 150 ft. from 11th-st., 1 year.

Moore, Katherine E., to Katherine T. Moore, 200-21st-st., 150 ft. from 11th-st., 1 year.

Wright, Charles, to Amanda N. De Graaf and another, trustees, No. 207 West 22d-st., 5 years.

Brownwell, Con, and Mary Brownwell, 100-11th-st., 150 ft. from 11th-st., 1 year.

Deacon, Charles, to Edward A. Deacon, 100-11th-st., 150 ft. from 11th-st., 1 year.

Goodwin, Margaret, and another to Emanuel Industrial Savings Bank, 99th-st., s. e. 10th-st. of 11th-ave., 1 year.

Anderson, Jacob, to Charles A. Aspinwall, trustee, etc., 100-11th-st., 150 ft. from 11th-st., 1 year.

Lorenfeld, Pinck, et al to Jean J. Henriette T. Reubell, No. 97 and 99 Avenue D 1/4 year.

Cochrane, James, to James C. Cochran, 100-11th-st., 150 ft. from 11th-st., 6 months.

Romulus, Peter L., to Title Guaranty and Trust Company, No. 224 Madison-ave., also No. 75 Wooster-st., 3 years.

McLellan, Wm. Deen, formerly with Mrs. Kight, to Wm. Deen, formerly with Mrs. Kight, 100-11th-st., 1 year.

RECORDED STAMPS.

CARPETS cleaned by steam, by hand or by the best Carpet Cleaning Co., 156 Broadway, 45th-st. CO. & BRANDT, Tel. 132-338.

CAST OFF CLOTHING.

ANTINISHING high price paid for ladies' and children's discarded clothes. Fixing, mending, alterations, etc. Call or address Mr. or Mrs. M. NAPITAL, 744 West 13th-st.

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AT WEST 36TH-ST.—Large handsomely furnished rooms, front and back; all improvements; good taste.

AT WEST 54TH-ST.—Comfortable and sunny second and third floor rooms; large closets; convenient location; references.

AT 219 WEST 29TH-ST.—Handsome suites with private bath; other rooms; take and serve the best references.

AT 21ST-ST. 149 WEST.—Two large well heated rooms, front and back; all improvements; good taste.

AT 21ST-ST. 51 WEST.—Handsome rooms front on second floor, with bath; references.

AT 219 MADISON-AVE.—Rooms on the second floor, with board; reasonably furnished; second floor; to rent with boarders.

BUSINESS CHANCES.

PARTNERS with \$10,000, established, good business, investigation desired. MINOT, 445 University Place.

JOSEPH SHAW & SONS, 404 Broadway, cash city or country; no less than \$1,000. Telephone, 1,474 Spring. Confidential.

BILLIARD AND POOL TABLES.

AT 219 MADISON-AVE.—New and second-hand billiard and pool tables. MAIRX BROS., 24 Union Square.

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